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WAR FOOD ADMINISTRATION
OFFICE OF MARKETING SERVICES
WASHINGTON 25, D. C.

MAINTENANCE OF MEAT GRADING RECORDS

AND

HANDLING OF FEES

LIVESTOCK AND MEATS BRANCH
MARKET NEWS AND GRADING DIVISION
MAY 1945

UNITED STATES
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PURPOSE: The purpose of this instruction is to prescribe procedures and minimum record requirements for field offices responsible for collecting, depositing, or otherwise handling funds due the Government for meat grading services.

SCOPE: This instruction is confined to consideration of internal records and controls required by the Branch as necessary in order to comply with applicable laws and regulations. It in no manner modifies or amends such laws or regulations, but rather implements them with respect to our responsibility. Particular attention should be given to paragraphs 3142 and 3173 of the Regulations of the Department of Agriculture and to the "Procedure For Handling Collections Made By Field Employees" of the Food Distribution Administration as revised February 1, 1944.

ASSIGNMENTS OF RESPONSIBILITY: The Chief of the Market News and Grading Division has over-all responsibility for operation of the trust fund of the meat grading service. This responsibility includes determination of rates, planning, and administration of programs, balancing income against expenses, and accountability of funds from the date service is rendered until collections are deposited.

The Chicago central office of the meat grading service is responsible for maintaining complete records of work performance, nation-wide; for submitting information for billing other Government agencies for work performed; for preparation of certain financial reports required by the Washington office, and for notifying field offices of errors, overdue accounts, etc. The discharge of these functions does not relieve any field office of its responsibility for collection of fees and maintenance of adequate records.

The officer administratively in charge of each field station is responsible for making collections and for maintenance of records as herein prescribed. In those offices where the market news representative is administratively in charge, the responsibility is his, but the meat grader supervisor in charge and his staff are not relieved from rendering all possible assistance.

Certain other organization units and agencies, such as the Office of the Chief, Livestock and Meats Branch, the Fiscal Division of Office of Marketing Services, the

Office of Budget and Finance, War Food Administration, and the General Accounting Office, have statutory or administrative responsibility and authority on all financial and accounting functions of the service. Their representatives should be given complete cooperation in audit of our records for compliance with pertinent laws, regulations, and sound management policies.

CERTIFICATES: (See Exhibit A). All certificates are now prenumbered. Upon receipt of each shipment of certificates, the field office shall immediately check for completeness and report any missing numbers to the Washington and Chicago offices of the Division. Receipt shall be required of individual graders for pads of certificates as issued, and shall be maintained in file folders in the field office.

Such certificates as are mutilated, soiled, or voided for any reason shall be so marked, one copy retained in the office file, and the original and remainder of copies mailed to the Chicago office. Records of mutilated, soiled or voided certificates shall be maintained in each office. If Method No. 1, listed below, is used a separate sheet shall be maintained in the ring binder headed "Mutilated, Soiled or Voided Certificates" and there shall be entered thereon the certificate number and date voided. If Method No. 2 is used, Form OMS-98 (Formerly FDA-491) shall be used to list the certificate number and date voided. If Method No. 3 is used, they shall be filed in regular numerical sequence with other certificates.

All copies of certificates for commercial grading shall reflect in the appropriate space for "fee and expenses" either the amount of the fee and expenses, if any, or a reference to the certificate number on which the fee appears. Certificates covering grading for Government agencies other than Commodity Credit Corporation shall reflect the number of hours involved. In the case of CCC grading, the billing is done by the Chicago office. Therefore, no fees or hours shall appear except on the certificate covering reexamination or reconditioning of product.

Field office copies of certificates shall be filed numerically by fiscal years and retained for six months before being disposed of as useless documents. When the six-months limit has been reached, the paid certificates shall be turned over to local paper salvage drives or similar outlets. Unpaid certificates shall be retained until collection has been effected. Those main stations which retain office files of copies

of certificates issued by their substations, shall file such certificates numerically by stations and substations. The official files of certificates in the Chicago office shall be retained for a period of five years before disposal in accordance with requirements of the National Archives.

FEE BILLS: (See Exhibit B). No definite period for billings is stipulated since this depends largely upon the local custom of the trade, most of which desires to be billed monthly. However, where grading is performed for small operators, it is advisable to bill immediately after rendering the service. Copies of all fee bills shall first be filed in date order by applicants in folders marked "Unpaid Accounts". When paid the fee bill should be removed and placed in folders by applicants marked "Paid Accounts". This shall apply for all three methods listed below. Each fee bill shall contain specific information as to certificate numbers and fees. The prescribed method of recording payment on fee bills is outlined below.

COLLECTION OF FEES: Under the regulations, payments for commercial services rendered should be made within 10 days after rendition of bill. When payments are slow, follow-up either in person or by correspondence shall be made. If after at least three efforts to collect, a three-months period has passed, and remittance is not received, a letter shall be directed to the Chicago office listing certificate numbers, fees, and previous efforts to collect. If the Chicago office is also unable to effect collection, a letter giving all facts in the case shall be addressed from that office to the Chief, Fiscal Division, Office of Marketing Services, War Food Administration, Washington 25, D. C., through the Market News and Grading Division in Washington. The Fiscal Division will either effect the collection or make an appropriate report to the General Accounting Office.

The acceptance of cash in payment shall be discouraged. If it is not possible to secure checks payable to the Treasurer of the United States, cash shall be accepted and, if necessary to mail for disposition, shall be converted immediately into postal money orders. Employees may claim money order fees in their reimbursement vouchers. Cash shall not be converted into personal checks. (USDA Regulation 3173).

Deposits, according to regulations, shall be made daily. Acceptance of cash in excess of \$200 during a year requires that an approved corporate surety bond of at least \$1,000 shall be taken out by the officer in charge or any other person at his own expense. Therefore, any office accepting payments in excess of this amount shall advise the Washington office so that necessary arrangements can be made for proper bonding. Checks made payable to "The Treasurer of the United States" are not considered cash for this purpose.

DEPOSITING OF FEES: In depositing fees all offices shall be guided by the booklet "Procedure For Handling Collections Made By Field Employees (Inspection and Grading) of the Food Distribution Administration". (See SCOPE above). That procedure gives all necessary details including the required forms, etc. In addition to the forms therein prescribed each office shall prepare in duplicate Form OMS-155 (Formerly FDA-533) (See Exhibit C), forwarding the original copy to the Chicago office. The second copy shall be retained and filed with the office copy of the schedule of collections.

OFFICE RECORDS: Effective immediately each field office shall maintain the records prescribed under one of the following methods. The method adopted will depend upon the size of the office, the personnel available to handle the records, and the good judgment of the officer in charge. However, one of the three must be adopted and maintained.

Method No. 1 (Preferable) (See Exhibit D)

This method provides for a loose leaf ledger system in ring binders. A separate sheet shall be maintained for each applicant, with the applicant's name and address at the top. Each sheet shall be subdivided into seven columns as follows:

NAME: John J. Doe

ADDRESS: Cleveland, Ohio

Certificate Number	Date	Amount of Fee	Date Billed	Amount Paid	Date of Payment	Check Number

As soon as certificates are received in the main office postings shall be made for

each individual applicant by certificate number, date of certificate, and amount of fee. Since fee bills are usually prepared at the end of each month, the ledger sheet, by applicants, may be used for the preparation of fee bills. The date of billing as indicated on the fee bills should be listed in the column "Date Billed". When a check is received in payment of certificates the total amount shall be listed in the column "Amount Paid" opposite the last certificate included in the remittance and the date paid and the check number shall be listed in the appropriate columns. For each vendor's check received, a letter of the alphabet, starting with "A" for the first and "B", etc., for each subsequent check, shall be listed in the column headed "Check Number" opposite each certificate for which the check is in payment. The listing of this letter symbol will identify the certificate number with the check in payment thereof. Should a check be received that does not contain a check number the identifying letter of the alphabet used in Method No. 1 should be placed on the check to identify the payment with the individual certificates. If either Method No. 2 or No. 3 is used a similar identifying letter should be placed on the check and on Form OMS-98 or the certificates.

Example No. 1. listed immediately below illustrates the listing of information outlined in the preceding paragraph:

NAME: John J. Doe

ADDRESS: Cleveland, Ohio

Certificate Number	Date	Amount of Fee	Date Billed	Amount Paid	Date of Payment	Check Number
C-75650	2/1/45	\$2.20	2/15/45	\$7.70	3/2/45	A
C-75653	2/3/45	2.20	2/15/45			A
C-75655	2/5/45	3.30	2/15/45			A #150
C-75680	3/1/45	1.10	3/15/45	\$4.40	4/3/45	B
C-75682	3/3/45	1.10	3/15/45			B
C-75690	3/5/45	2.20	3/15/45			B #202

If a particular check received does not cover payment for all outstanding certificates for the period, a red dash shall be placed immediately after the number of the certificate or certificates that are unpaid, and no letter symbol shall be placed in the column headed "Check Number". The vendor shall at the same time be notified by letter or by personal contact as to the unpaid certificate. When a new check is received in

payment for these unpaid certificates the amount of the check and the check number shall be placed in the proper columns and the red mark crossed out. Since the new payment would be by separate remittance a new letter symbol would be used. See Example No. 2 immediately below:

NAME: John J. Doe

ADDRESS: Cleveland, Ohio

Certificate Number	Date	Amount of Fee	Date Billed	Amount Paid	Date of Payment	Check Number
C-75651	2/2/45	\$4.40	2/15/45			A
C-75652	2/4/45	5.50	2/15/45			A
C-75654	2/5/45	2.20	2/15/45	+ \$2.20	3/15/45	+ B #1550
C-75655	2/7/45	3.30	2/15/45	\$13.20	3/1/45	A #1260

While no fees are entered on certificates covering grading for Government Agencies, a separate sheet shall be maintained headed "Government Agencies" and the certificate number and the date shall be entered in the respective columns. No entries need be made in the remaining five columns.

When the sheets indicate that all certificates thereon have been paid they shall be removed from the ring binder and filed alphabetically by applicants in a file folder marked "Paid Accounts".

This method of maintaining records not only permits the listing of certificates by individual applicants, but reflects at all times the unpaid certificates and amounts due from any particular firm.

Method No. 2 (Optional) (See Exhibit E)

Form OMS-98 "Records of Meat Grading Certificates". This card provides space for listing certificate number, date, fee, and expenses, date paid, applicant and remarks. The remarks column may be used for address of applicant. The certificate number, date, fee, and expenses shall be listed from the certificate before the latter is filed. The cards shall be filed by station and substation in an active file. After checks are received and necessary checking with certificates and fee bills has been completed, schedules of collections, certificates of deposit and Forms OMS-155 shall be prepared. The Forms OMS-155 shall then be used to post payments to the

record card Form OMS-98. Since the dates on the schedule of collection and Form OMS-155 must agree, the date shown on these forms shall be inserted either in ink or by a dating stamp in the column headed "Date Paid" on the OMS-98. The OMS-155 shall then be attached to and made a part of the file of the schedule of collection. Each card, Form OMS-98 contains 25 entries. When all certificates entered thereon have been paid, the card shall be transferred to an inactive file, in numerical order by station and substation. Certificates covering grading for Government Agencies shall be entered on the Form OMS-98 in their proper numerical sequence.

Method No. 3 (Optional) (Adequate only in offices processing few accounts.)

This method primarily comprises use of proper file folders to contain the prescribed records. Separate folders shall be maintained and properly marked for (1) certificates in numerical sequence, (2) schedules of collections, Forms OMS-155, and certificates of deposit, (3) unpaid fee bills, and (4) paid fee bills. As certificates are prepared they shall be placed in the appropriate folder immediately, numerically by station and substation. Fee bills shall be prepared at the regular time and filed in "Unpaid" folders by applicant, by station and substation. When checks have been received and the necessary schedules of collections, certificates of deposit and Forms OMS-155 prepared, the fee bills in the "Unpaid" folders shall be removed, stamped or marked to indicate the date paid, and placed in the "Paid" folders by applicants, by station and substation. The fee bills remaining in the "Unpaid" folder should always be in agreement with the records of the Chicago office if proper entries have been made.

FISH CERTIFICATES: (See Exhibit F)

Form OMS-157 (formerly FDA-524) "Report of Fish and Sea Food Examined for Compliance with Specifications" shall be used to cover examination of such products. The recording of fees shall be made according to whichever option, listed above, is used.

Regardless of the method used there will be occasions when checks will not cover full payment for certificates billed. In such cases the check shall be accepted and deposited with proper notations made on the records as to amounts paid and still due. The applicant shall be billed for the balance due either immediately or on the next monthly billing.

SAFEGUARDING CHECKS: It is not possible to furnish combination safes for offices to safeguard checks. However, where it is necessary to hold checks overnight it is required that some adequate locking device be used. Locking checks in desks is not acceptable. Offices not having adequate locking devices shall immediately advise the Washington office so that arrangements may be made to purchase or transfer suitable devices.

ACKNOWLEDGMENT: (See Exhibit G) Each officer in charge shall acknowledge receipt of this instruction not later than June 1, 1945 by answering the questions on the attached sheet and returning it to R. D. Conklin, Administrative Officer, Livestock and Meats Branch, Office of Marketing Services, Washington 25, D. C.

EXHIBIT "A"

FORM OMS-89
FORMERLY FDA-460
1-17-45

WAR FOOD ADMINISTRATION
OFFICE OF MARKETING SERVICES

No. 1000150-C

MEAT GRADE CERTIFICATE

This certificate is receivable in all Courts of the United States as prima facie evidence of the truth of the statement therein contained.

MARKET _____ DATE _____

TO _____

Applicant

Address

Shipper or Seller	Address
-------------------	---------

Shipper or Seller

Address[illegible]

Receiver or Buyer

Address

I certify that in compliance with the regulations of the Secretary of Agriculture governing the grading of various products pursuant to the act making appropriations for the United States Department of Agriculture, I examined, for kind, class, grade, and/or condition, at the time and on the date stated above, the following meats, meat food products, and/or poultry, and that the kind, class, grade, and/or condition, at said time and on said date, were as stated below:

(This certificate does not excuse failure to comply with any of the regulatory laws enforced by the United States Department of Agriculture.)

Identification	Location
----------------	----------

[illegible]

WEIGHTS NOT VERIFIED

In Cooperation With
The National Live Stock and Meat Board



Hour_____

Fee_____

Expenses_____

Total _____

Address _____

PLEASE REFER TO THIS CERTIFICATE BY NUMBER AND MARKET

FORM NUMBER: OMS-89

ACTUAL SIZE: 5½ x 8½

TITLE: MEAT GRADE CERTIFICATE

PRINTED: SET OF 5, ONE SIDE

PREPARATION: Prepare in an original and 4 copies.

EXHIBIT "B"

Form OMS-154
(Formerly FDA-467)
1-31-45

WAR FOOD ADMINISTRATION
OFFICE OF MARKETING SERVICES
MEAT GRADING SERVICE
MEAT GRADING FEE BILLS

(Market)

(Date)

(Applicant)

(Address)

For grading meats, meat-food products, and poultry as follows:

CERTIFICATE NUMBER	FEE		CERTIFICATE NUMBER	FEE	

This fee is payable at once by money order, check, or draft. Payment should not be made in cash.

All remittances should be made payable to the TREASURER OF THE UNITED STATES and mailed to:

RETURN THIS BILL WITH REMITTANCE

FEES: Payments for services rendered shall be at the rate of \$2.20 per hour for the time required to make gradings and travel between points. Minimum charge, \$1.10. Extra copies of certificate to financially interested parties, \$1.00.

FORM NUMBER: OMS-154

ACTUAL SIZE: 5 x 8

TITLE: MEAT GRADING FEE BILLS

PRINTED: SET OF 4, ONE SIDE

PREPARATION: Prepare in an original and 3 copies

Office of Marketing Services

City _____ Date _____

LIVESTOCK AND MEATS BRANCH,
1612 MALLERS BUILDING,
5 SOUTH WABASH AVE.,
CHICAGO, ILL.

There are transmitted herewith, checks as listed below, covering payments of the charges indicated:

CERTIFICATE NUMBER AND AMOUNT	REMITTER	CHECK NO.	TOTAL AMOUNT

ACTUAL SIZE: 8 x 10½

PRINTED: 1 PAGE, ONE SIDE

DISTRIBUTION: Send original to Chicago office; carbon to be retained for office files

[illegible]

GRAND TOTAL OF ALL CHECKS LISTED HEREON \$.....

Signature of forwarding officer.....

EXHIBIT "D"

NAME _____

ADDRESS

[illegible]

EXHIBIT "E"

SERIES (B, C, OR FM)

RECORD OF MEAT GRADING CERTIFICATES Station

[illegible]

WAR FOOD ADMINISTRATION
OFFICE OF MARKETING SERVICE

Form OMS-98
Formerly FDA-491
(1-11-45)

FORM NUMBER: OMS-98

ACTUAL SIZE: 5 X 8

TITLE: RECORD CARD

PRINTED: 1 CARD, 1 SIDE

PREPARATION:

To be used only by those offices using Method Number 2

EXHIBIT "F"

Form OMS-157
(Formerly FDA-524)
Rev. 2-1-45

WAR FOOD ADMINISTRATION
OFFICE OF MARKETING SERVICES

No.1 87526

REPORT OF FISH AND SEA FOOD EXAMINED FOR COMPLIANCE WITH SPECIFICATIONS

Office _____ Date _____

To _____ Address _____
(APPLICANT)

Receiver _____ Address _____

The fish reported herein was examined and found to meet the requirements of the specifications used in connection with the examination. Weight not verified.

Examined at

[illegible]

Hours_____	(GRADER)
Fee_____	(ADDRESS)
Expenses_____	
Total_____	

FORM NUMBER: OMS-157

ACTUAL SIZE: 5½ x 8-1/4

TITLE: REPORT OF FISH EXAMINED

PRINTED: SET OF 5, 1 SIDE

PREPARATION: Prepare in original and 4 copies

Form OMSL-87
5-5-45

WAR FOOD ADMINISTRATION
Office of Marketing Services

City _____

Date _____

Mr. R. D. Conklin
Administrative Officer
Livestock & Meats Branch
Office of Marketing Services
Washington 25, D. C.

Dear Mr. Conklin:

Receipt is acknowledged of pamphlet entitled "Maintenance of Meat Grading Records and Handling of Fees" and the following information is submitted:

1. Type of records to be maintained:

- a) Method No. 1 _____
(Yes or No.)
b) Method No. 2 _____
(Yes or No.)
c) Method No. 3 _____
(Yes or No.)

2. Does office handle funds in excess of \$200.00 per year in forms other than remittances made payable to the Treasurer of the United States _____?
(Yes or No.)
If yes, submit names of personnel and amounts handled by each per year on reverse side of this sheet.

3. What type of locking device is presently used for safeguarding funds. _____

Very truly yours,

Officer in Charge

